

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION**

Kimberly Smith,

Plaintiff,

v.

Case No. 1:12cv904

Commissioner of Social Security,

Judge Michael R. Barrett

Defendant.

ORDER

This matter is before the Court on the Report and Recommendation filed by the Magistrate Judge on January 15, 2014 (Doc. 13).

Proper notice has been given to the parties under 28 U.S.C. § 636(b)(1)(C), including notice that the parties would waive further appeal if they failed to file objections to the Report and Recommendation (Doc. 13) in a timely manner. *United States v. Walters*, 638 F.2d 947 (6th Cir. 1981. No objections to the Magistrate Judge's Report and Recommendation (Doc. 13) have been filed.

Accordingly, it is **ORDERED** that the Report and Recommendation (Doc. 13) of the Magistrate Judge is hereby **ADOPTED**. The decision by the Commissioner is **REVERSED** pursuant to Sentence Four of 42 U.S.C. § 405(g) and **REMANDED** for a determination of the appropriate onset date and an award of benefits consistent with the Opinion of the Magistrate Judge.

IT IS SO ORDERED.

s/Michael R. Barrett

Michael R. Barrett
United States District Judge